

### **Amendments to the Specification:**

Please replace the first paragraph under the heading “Background Art” as it appears on page 1 of the translations with the following rewritten paragraph:

One example of a method for forming an internal gear is described in the Official Gazette of Japanese Patent Publication No. H08-11264 and in the Official Gazette of Japanese Patent Application Laid-Open No. ~~H09-26869~~ H09-206869. In case an internal gear is to be formed by a method described in those Official Gazettes, first, a cylindrical raw material is externally inserted onto a forming die having an outer gear part and fixed thereto. With a forming roll, which is rotatable about its own axis, pressed against the outer peripheral surface of the raw material, the forming roll is moved from one end side of the raw material to the other end side and relatively revolved about the axis of the forming die. By this, the inner peripheral surface of the raw material is pressed against the outer gear part to form an internal gear part corresponding to the outer gear part on the inner peripheral surface of the raw material.

Please replace the last paragraph of page 6, which continues on page 7 of the translation with the following rewritten paragraph:

The end part on the bottom part 1b side of the internal gear part 1c is formed in a tapered part 1d which is inclined in such a manner as to approach the bottom part 1b toward the tooth tip side from the tooth bottom side. On the other hand, the end part of the internal gear part ~~2e~~ 1c on the opening part side of the internal gear 1 is defined as an incomplete tooth part 1e having a generally circular configuration in section. One end of the incomplete tooth part 1e on the bottom part 1b side is smoothly contacted with a tooth tip surface (inner peripheral surface) 1j of the internal gear part 1c, and the other end of the incomplete tooth part 1e on the opening part side of the internal gear 1 is intersected with an end face 1f on the opening side of the cylindrical part 1a at the tooth bottom or at a place offset toward the outer periphery side of the cylindrical part 1a from the tooth bottom.

Please replace the last paragraph of page 12 of the translation with the following rewritten paragraph:

The forming roll 5 has a disc-like configuration and arranged such that its axis is parallel to that of the forming die 3. The forming roll 5 may be arranged such that its axis is in a helical positional relation to that of the forming die 3. The forming roll 5 is arranged such that it is rotatable about its own axis and movable in the axial direction of the forming die 3. An arcuate part 5a and a release part 5b are formed on the outer peripheral surface of the forming roll 5. The arcuate part 5a has a generally quarterly arcuate configuration in section and arranged at a front end part in the moving direction (the direction as indicated by an arrow B of FIG. 4) of the forming roll 5 at the time of forming the internal gear 1. One end part of the arcuate part 5a is connected with an end face 5c of the forming roll 5 directing in the direction as indicated by the arrow B. The other end of the arcuate part 5a is connected with the release part 5b. The release part 5b extends from the arcuate part 5a to the other end face 5d of the forming roll 5 and is gradually reduced in diameter from the arcuate part 5a toward the other end face 5d side. The minimum distance between the arcuate part 5a and the axis of the forming die 3 is set to be equal to one-half of the outside diameter of the cylindrical part 1a of the internal gear 1.